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THE ANDHRA PRADESH GAZETTE
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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Excise.II)

LEVY OF ADDITIONAL EXCISE DUTY / ADDITIONAL COUNTERVAILING DUTY ON THE LANDED COST ON INDIAN MADE FOREIGN LIQUOR, BEER, WINE AND READY TO DRINK VARIETIES.

[G.O.Ms.No.243, Revenue (Excise.II), 27th June, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of Section 21 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act No. 17 of 1968), the Government of Andhra Pradesh hereby levy Additional Excise Duty on the landed cost of Indian Made Foreign Liquor, Beer, Wine and Ready to Drink varieties manufactured or produced in the State under any licence granted under the said Act and Additional Countervailing Duty on the landed cost of Indian Made Foreign Liquor, Beer, Wine and Ready to Drink varieties manufactured or produced elsewhere in India and imported into the State under a permit issued or licence granted under the said Act, as specified in column (2) of the table below at the rates specified in column (3) thereof.

TABLE**1. IMFL:**

Sl. No	Basic price per case	Rate of Additional Excise Duty / Additional Countervailing Duty on the landed cost
(1)	(2)	(3)
1	Upto 350/-	36%
2	Above Rs. 350/- upto Rs. 400/-	36%
3	Above Rs. 400/- upto Rs. 450/-	36%
4	Above Rs. 450/- upto Rs. 525/-	36%
5	Above Rs. 525/- upto Rs. 575/-	36%
6	Above Rs. 575/- upto Rs. 700/-	36%
7	Above Rs. 700/- upto Rs. 1000/-	36%
8	Above Rs. 1000/- upto Rs. 2500/-	36%
9	Above Rs. 2500/- upto Rs. 3500/-	36%
10	Above Rs. 3500/- upto Rs. 5000/-	36%
11	Above Rs. 5000/-	36%

2. Beer:

S. No	Basic price	Rate of Additional Excise Duty / Additional Countervailing Duty on the landed cost
(1)	(2)	(3)
1	upto Rs.200/- per case	36%
2	Above Rs. 200/- upto Rs. 250/-	36%
3	Above Rs. 250/- upto Rs. 350/-	36%
4	Above Rs. 350/-	36%

3. Wine:**(A) Fruit wines / Table wines (Manufactured in AP)**

S.No	Basic price per case	Rate of Additional Excise Duty / Additional Countervailing Duty on the landed cost
(1)	(2)	(3)
1	All ranges	36%

(B) Wines manufactured within AP other than Fruit wines / Table wines and Imported wines (From other States).

S.No	Basic price per case	Rate of Additional Excise Duty / Additional Countervailing Duty on the landed cost
(1)	(2)	(3)
1	Up to 2000/-	36%
2	Above 2000/-	36%

4. Ready To Drink verities:

S.No	Basic price per case	Rate of Additional Excise Duty / Additional Countervailing Duty on the landed cost
(1)	(2)	(3)
1	Up to 5% v/v alcohol	36%
2	Above 5% and upto 8% v/v alcohol.	36%

Consequent on the levy of Additional Excise Duty / Additional Countervailing Duty, there will be certain differences in the Issue Price, Special Privilege Fee and Additional Privilege Fee in respect of the stocks in the inventories of various Depots of the Government / APBCL / APSBCL as on 30.06.2017 (closing balance) and the stocks in transit (dispatched on or before 30.06.2017 and reaching the depots on or after 01.07.2017) on the one hand and the stocks that are dispatched by the manufacturers / suppliers after the levy on the other. In order to avoid dual pricing of Indian Made Foreign Liquor during the transition from the pre-revised rates to the revised rates, it is ordered that the difference between the revised and pre-revised Issue Price, Special Privilege Fee and Additional Privilege Fee be levied and collected from the licensees, to whom such stock is issued, as a one-time additional special margin and remitted to Government.

NOTE:

Landed cost is the total of basic price i.e., cost price + cost of excise adhesive labels / hologram, charges of freight, handling and insurance, etc., plus excise duty / countervailing duty of Indian Made Foreign Liquor.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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